

INTEREST RATES (PAGE 1)

TABLE OF INTEREST RATES

PERIODS BEFORE JUL. 1, 1975 - PERIODS ENDING DEC. 31, 1986

OVERPAYMENTS AND UNDERPAYMENTS

Period	Rate	Daily Rate Table In 1995-1 C.B.
Before Jul. 1, 1975	6%	Table 2, pg. 557
Jul. 1, 1975--Jan. 31, 1976	8%	Table 4, pg. 559
Feb. 1, 1976--Jan. 31, 1978	7%	Table 3, pg. 558
Feb. 1, 1978--Jan. 31, 1980	6%	Table 2, pg. 557
Feb. 1, 1980--Jan. 31, 1982	12%	Table 5, pg. 560
Feb. 1, 1982--Dec. 31, 1982	20%	Table 6, pg. 560
Jan. 1, 1983--Jun. 30, 1983	16%	Table 37, pg. 591
Jul. 1, 1983--Dec. 31, 1983	11%	Table 27, pg. 581
Jan. 1, 1984--Jun. 30, 1984	11%	Table 75, pg. 629
Jul. 1, 1984--Dec. 31, 1984	11%	Table 75, pg. 629
Jan. 1, 1985--Jun. 30, 1985	13%	Table 31, pg. 585
Jul. 1, 1985--Dec. 31, 1985	11%	Table 27, pg. 581
Jan. 1, 1986--Jun. 30, 1986	10%	Table 25, pg. 579
Jul. 1, 1986--Dec. 31, 1986	9%	Table 23, pg. 577

TABLE OF INTEREST RATES

FROM JAN. 1, 1987 — PRESENT

	Overpayments		Underpayments			
	Rate Table 1995-1 C.B.	Pg.	Rate Table 1995-1 C.B.	Pg.		
Jan. 1, 1987--Mar. 31, 1987	8%	21	575	9%	23	577
Apr. 1, 1987--Jun. 30, 1987	8%	21	575	9%	23	577
Jul. 1, 1987--Sep. 30, 1987	8%	21	575	9%	23	577
Oct. 1, 1987--Dec. 31, 1987	9%	23	577	10%	25	579
Jan. 1, 1988--Mar. 31, 1988	10%	73	627	11%	75	629
Apr. 1, 1988--Jun. 30, 1988	9%	71	625	10%	73	627
Jul. 1, 1988--Sep. 30, 1988	9%	71	625	10%	73	627
Oct. 1, 1988--Dec. 31, 1988	10%	73	627	11%	75	629
Jan. 1, 1989--Mar. 31, 1989	10%	25	579	11%	27	581
Apr. 1, 1989--Jun. 30, 1989	11%	27	581	12%	29	583
Jul. 1, 1989--Sep. 30, 1989	11%	27	581	12%	29	583
Oct. 1, 1989--Dec. 31, 1989	10%	25	579	11%	27	581
Jan. 1, 1990--Mar. 31, 1990	10%	25	579	11%	27	581
Apr. 1, 1990--Jun. 30, 1990	10%	25	579	11%	27	581
Jul. 1, 1990--Sep. 30, 1990	10%	25	579	11%	27	581
Oct. 1, 1990--Dec. 31, 1990	10%	25	579	11%	27	581
Jan. 1, 1991--Mar. 31, 1991	10%	25	579	11%	27	581
Apr. 1, 1991--Jun. 30, 1991	8%	23	577	10%	25	579
Jul. 1, 1991--Sep. 30, 1991	8%	23	577	10%	25	579
Oct. 1, 1991--Dec. 31, 1991	9%	23	577	10%	25	579
Jan. 1, 1992--Mar. 31, 1992	8%	69	623	9%	71	625
Apr. 1, 1992--Jun. 30, 1992	7%	67	621	8%	69	623
Jul. 1, 1992--Sep. 30, 1992	7%	67	621	8%	69	623
Oct. 1, 1992--Dec. 31, 1992	6%	65	619	7%	67	621
Jan. 1, 1993--Mar. 31, 1993	6%	17	571	7%	19	573
Apr. 1, 1993--Jun. 30, 1993	6%	17	571	7%	19	573
Jul. 1, 1993--Sep. 30, 1993	6%	17	571	7%	19	573
Oct. 1, 1993--Dec. 31, 1993	6%	17	571	7%	19	573
Jan. 1, 1994--Mar. 31, 1994	6%	17	571	7%	19	573
Apr. 1, 1994--Jun. 30, 1994	6%	17	571	7%	19	573
Jul. 1, 1994--Sep. 30, 1994	7%	19	573	8%	21	575
Oct. 1, 1994--Dec. 31, 1994	8%	21	575	9%	23	577
Jan. 1, 1995--Mar. 31, 1995	8%	21	575	9%	23	577
Apr. 1, 1995--Jun. 30, 1995	9%	23	577	10%	25	579
Jul. 1, 1995--Sep. 30, 1995	8%	21	575	9%	23	577
Oct. 1, 1995--Dec. 31, 1995	8%	21	575	9%	23	577
Jan. 1, 1996--Mar. 31, 1996	8%	69	623	9%	71	625
Apr. 1, 1996--Jun. 30, 1996	7%	67	621	8%	69	623
Jul. 1, 1996--Sep. 30, 1996	8%	69	623	8%	71	625

INTEREST RATES (PAGE 2)

TABLE OF INTEREST RATES FOR LARGE CORPORATE UNDERPAYMENTS

FROM JANUARY 1, 1991 - PRESENT

		Rate Table Pg. 1995-1 C.B.
Jan.	1, 1991-Mar. 31, 1991	13%
Apr.	1, 1991-Jun. 30, 1991	12%
Jul.	1, 1991-Sep. 30, 1991	12%
Oct.	1, 1991-Dec. 31, 1991	12%
Jan.	1, 1992-Mar. 31, 1992	11%
Apr.	1, 1992-Jun. 30, 1992	10%
Jul.	1, 1992--Sep. 30, 1992	10%
Oct.	1, 1992--Dec. 31, 1992	9%
Jan.	1, 1993--Mar. 31, 1993	9%
Apr.	1, 1993--Jun. 30, 1993	9%
Jul.	1, 1993--Sep. 30, 1993	9%
Oct.	1, 1993--Dec. 31, 1993	9%
Jan.	1, 1994--Mar. 31, 1994	9%
Apr.	1, 1994--Jun. 30, 1994	9%
Jul.	1, 1994--Sep. 30, 1994	10%
Oct.	1, 1994--Dec. 31, 1994	11%
Jan.	1, 1995--Mar. 31, 1995	11%
Apr.	1, 1995--Jun. 30, 1995	12%
Jul.	1, 1995--Sep. 30, 1995	11%
Oct.	1, 1995--Dec. 31, 1995	11%
Jan.	1, 1996--Mar. 31, 1996	11%
Apr.	1, 1996--Jun. 30, 1996	10%
Jul.	1, 1996--Sep. 30, 1996	11%

TABLE OF INTEREST RATES FOR CORPORATE OVERPAYMENTS EXCEEDING \$10,000

FROM JANUARY 1, 1991 - PRESENT

		Rate Table Pg. 1995-1 C.B.
Jan.	1, 1995--Mar. 31, 1995	6.5%
Apr.	1, 1995--Jun. 30, 1995	7.5%
Jul.	1, 1995--Sep. 30, 1995	6.5%
Oct.	1, 1995--Dec. 31, 1995	6.5%
Jan.	1, 1996--Mar. 31, 1996	6.5%
Apr.	1, 1996--Jun. 30, 1996	5.5%
Jul.	1, 1996--Sep. 30, 1996	6.5%